



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

March 15, 2017

F. Philip Snow
Chief Executive Officer
FactSet Research Systems Inc.
601 Merritt 7
Norwalk, Connecticut 06851

**Re: FactSet Research Systems Inc.
Form 10-K for the Fiscal Year Ended August 31, 2016
Filed October 31, 2016
File No. 001-11869**

Dear Mr. Snow:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief
Office of Information Technologies
and Services